

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No. 62 of 1993

For Approval and Signature:

**HON'BLE MR.JUSTICE D.A.MEHTA
HON'BLE MS.JUSTICE H.N.DEVANI**

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1	Whether Reporters of Local Papers may be allowed to see the judgment ?
2	To be referred to the Reporter or not ?
3	Whether their Lordships wish to see the fair copy of the judgment ?
4	Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?
5	Whether it is to be circulated to the civil judge ?
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**COMMISSIONER OF INCOME TAX - Petitioner(s)
Versus
ARVIND JEWELLERS, - Respondent(s)**

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Appearance :

MR MANISH R BHATT for Petitioner No(s).: 1.

MR RK PATEL for Respondent No(s).: 1.

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CORAM : HON'BLE MR. JUSTICE D.A. MEHTA
HON'BLE MS. JUSTICE H.N. DEVANI

Date : 06/07/2005

ORAL JUDGMENT

(Per : HON'BLE MR. JUSTICE D.A. MEHTA)

1. Following question has been referred by the Income Tax Appellate Tribunal, Ahmedabad Bench 'C' under Section 256(2) of the Income Tax Act, 1961, at the instance Commissioner of Income Tax.

1. The Assessment Year is 1982-83. The only issue involved is whether the assessee was entitled to renewal of registration. It is common ground between the parties that the facts obtaining in this year are identical to those obtaining in Assessment Year 1981-82 in assessee's own case, and hence, it is not necessary to set out the facts and contentions in detail.

1. As can be seen from the impugned order of Tribunal, which is challenged, the Tribunal has followed its own order for Assessment Year 1981-82 without assigning any independent reasons. In these circumstances, for the reasons stated in judgment rendered by this Court today in Income Tax Reference No. 173/1989, the question is answered in the affirmative i.e. in favour of the assessee and against the revenue.

1. Reference stands disposed of accordingly with no order as to costs.

(D.A. MEHTA, J.)

/patil

(H.N.DEVANI, J.)